

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2012-12
PHYSICAL PERFORMANCE TESTS

FEBRUARY 6, 2012

JULY 1, 2013

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for the filing of claims for the Physical Performance Tests program. The amended Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

Education Code (EC) section 60800 as added by Chapter 975, Statutes of 1995, and the California Department of Education (CDE) Memorandum dated February 16, 1996, imposed a reimbursable state mandated program on school districts. However, the Commission limited its decision to the following reimbursable state mandated activities:

- Acquiring materials and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7, and 9;
- Training teachers to conduct the designated physical performance test;
- Processing and analyzing score data by school personnel other than teachers; and
- Responding to requests by the CDE for testing results pursuant to EC section 60800, subdivision (b).

The Commission on State Mandates (CSM) in the Statement of Decision adopted at the June 25, 1998, hearing determined that EC section 60800 and the CDE Memorandum dated February 6, 1996, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, Article XIII B of the California Constitution and section 17514 of the GC.

On March 26, 2010, the CSM approved the amendments to the P's & G's to update the "boilerplate language" clarifying source documentation requirements and record retention language as requested by the SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

With the exception of community colleges, any school district, as defined in GC section 17519, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement. Charter schools and block grant recipients are not eligible to claim for reimbursement.

Reimbursement Claim Deadline

Claims for the **2012-13** fiscal year may be filed by **February 18, 2014**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, Subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: www.sco.ca.gov/ard_mancost.html.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may e-mail **LRSDAR@sco.ca.gov** or call the Local Reimbursements Section at (916) 324-5729.

Adopted: 9/24/98
Amended: 3/26/10

Amendment to Parameters and Guidelines

Education Code Section 60800

Statutes 1995, Chapter 975

and the

California Department of Education Memorandum

Dated February 16, 1996

Physical Performance Tests

05-PGA-61 (CSM 96-365-01)

This amendment is effective beginning with the claims filed for the
July 1, 2005 through June 30, 2006 period of reimbursement

I. SUMMARY AND SOURCE OF THE MANDATE

On June 25, 1998, the Commission on State Mandates adopted its Statement of Decision finding that Education Code section 60800, as added by Chapter 975, Statutes of 1995, and the California Department of Education Memorandum, dated February 16, 1996, imposed a reimbursable state mandated program on school districts. (Exhibit A.) The Commission limited its decision to the following reimbursable state mandated activities:

- Acquiring materials and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7, and 9;
- Training teachers to conduct the designated physical performance test;
- Processing and analyzing score data by school personnel other than teachers; and
- Responding to requests by the California Department of Education for testing results pursuant to Education Code section 60800, subdivision (b).

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with the claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on December 23, 1996. Therefore, all costs incurred on or after July 1, 1995, are eligible for reimbursement, pursuant to these Parameters and Guidelines.

Actual costs for one fiscal year should be included in each reimbursement claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section 17561 (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of issuance of the claiming instructions by the State Controller.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE COMPONENTS AND DESCRIPTION OF ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

The direct and indirect costs of labor, materials and supplies, contracted services, equipment, travel, and training incurred for compliance with the following mandate components are eligible for reimbursement on an on-going basis:

1. Acquiring materials, supplies and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7 and 9.

The following activities associated with the acquisition of any materials, supplies, and equipment required by the Prudential Fitnessgram testing program are eligible for reimbursement:

- contacting the test provider and negotiating the purchase of the materials, preparing contracts or purchase orders for the purchase of materials, administering the purchase of materials;
- purchasing the materials, supplies, and equipment, including test administration manuals, test materials, testing equipment, test scoring and reporting materials and related software; and
- conducting an inventory of the purchased materials, and distributing materials.

2. Training to conduct the designated physical performance test to students in grades 5, 7, and 9.

The following activities associated with training teachers and other school district personnel to conduct, score, and process the physical performance tests and test results are eligible for reimbursement:

- reviewing the requirements of the testing program selected by the State Board of Education¹ by administrators, teachers and other school district personnel;
- preparing policies and procedures;
- developing and preparing for training sessions;
- attending training sessions; and
- providing materials and supplies in training sessions.

*Increased costs for substitute teacher time during the school day or for teacher stipends to attend training sessions outside the regular school day (after school or on Saturday) **are** eligible for reimbursement. However, the labor time of the teacher spent in attending training sessions during that teacher's normal classroom hours **is not** reimbursable.*

3. Conducting the Physical Performance Tests

The following activity associated with conducting the physical performance tests is eligible for reimbursement:

- conducting the tests.

The Commission on State Mandates determined that the labor time of the teacher spent in conducting the tests during that teacher's normal classroom hours is **not** reimbursable.²

4. Processing and analyzing score data by school district personnel other than teachers.

The following activities associated with processing and analyzing test score data are eligible for reimbursement:

- re-recording raw test scores onto "scantron" or other score sheets used to process test scores, processing and analyzing test scores, and preparing and distributing personalized test score results; and
- data processing of test scores by the district, consultants, or other entities.

¹ Currently the *Prudential Fitnessgram* testing program.

² In sum, the Commission found that physical performance testing requires teachers to substitute the tests for other activities. The time to administer and score the tests is therefore *absorbed* into the school day with no resultant increased costs to the school district. To be eligible for reimbursement a school district must incur increased costs as a result of administering physical performance tests. However, because testing takes place in an environment that has an identifiable limit on the number of hours in a normal workday, and the normal workday has not been extended, the Commission found that teacher time to administer physical performance tests is not reimbursable. The Claimant disagrees.

The Commission on State Mandates determined that labor time of the teacher spent on these activities during that teacher's normal classroom hours is *not* reimbursable.³

5. Responding to requests by the California Department of Education for testing results pursuant to Education Code section 60800, subdivision (b).

The following activities associated with responding to a request by the California Department of Education for physical fitness test results are eligible for reimbursement:

- data processing and analysis, preparing reports, and filing reports.

V. CLAIM PREPARATION

Each reimbursement claim for costs incurred to comply with this mandate must be timely filed and set forth a listing of each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified according to the components of reimbursable activity described in Section IV of this document.

Supporting Documentation

Claimed costs should be supported by the following information:

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions.

1. Employee Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. List the reimbursable activities performed by each employee and specify the time devoted to each reimbursable activity by each employee, productive hourly rate and the related fringe benefits. The average number of hours devoted to each reimbursable activity in these Parameters and Guidelines can be claimed if supported by a documented time study.

Reimbursement for personal services includes compensation for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and employer's contribution for social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

List cost of materials and supplies which have been consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies, which is not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate.

³ See Footnote 2.

3. Contracted Services

Provide the name(s) of the contractor(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual hours spent on the activities, if applicable, show the inclusive dates when services were performed, and itemize all costs for those services. For fixed price contracts list only the activities performed, the dates services were performed, and the contract price.

4. Equipment

List the purchase price paid for equipment and other capital assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

5. Travel

Travel expenses for mileage, transportation, per diem, lodging, parking, and other employee entitlements are reimbursable in accordance with the rules of the local school district. Provide the name(s) of the person(s) traveling, purpose of the travel, inclusive dates and time of travel, destination(s), and travel expenses.

6. Training

The cost of training for activities specified in Section IV can be claimed. Identify the employee(s) by name and job classification. Provide the name of the training session, the dates attended and the location. Reimbursement costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, and travel expenses.

B. Indirect Costs

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
2. County offices of education must use the J- 580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the Sate Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁴ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described

⁴ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

in Section IV, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. DATA FOR DEVELOPMENT OF THE STATEWIDE COST ESTIMATE

The State Controller's claiming instructions shall include a request for claimants to send an additional copy of the completed test claim specific form for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile Number: (916) 445-0278. Although providing this information to the Commission on State Mandates is not a condition of reimbursement, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds, and other state funds shall be identified and deducted from this claim.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

PHYSICAL PERFORMANCE TESTS CLAIM FOR PAYMENT			For State Controller Use Only	PROGRAM
			(19) Program Number 00173 (20) Date Filed (21) LRS Input	173
(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (03)	
County of Location			(23) FORM 1, (04) 1. (f)	
Street Address or P.O. Box		Suite	(24) FORM 1, (04) 2. (f)	
City	State	Zip Code	(25) FORM 1, (04) 3. (f)	
	(03) (04) (05)	Type of Claim	(26) FORM 1, (04) 4. (f)	
		(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (04) 5. (f)	
		(10) Combined <input type="checkbox"/>	(28) FORM 1, (06)	
		(11) Amended <input type="checkbox"/>	(29) FORM 1, (07)	
Fiscal Year of Cost		(06)	(12)	(30) FORM 1, (09)
Total Claimed Amount		(07)	(13)	(31) FORM 1, (10)
Less: 10% Late Penalty (refer to attached Instructions)			(14)	(32)
Less: Prior Claim Payment Received			(15)	(33)
Net Claimed Amount			(16)	(34)
Due from State	(08)	(17)	(35)	
Due to State		(18)	(36)	
(37) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer				
			Date Signed	_____
			Telephone Number	_____
			E-mail Address	_____
Type or Print Name and Title of Authorized Signatory				
(38) Name of Agency Contact Person for Claim			Telephone Number	_____
			E-mail Address	_____
Name of Consulting Firm / Claim Preparer			Telephone Number	_____
			E-mail Address	_____

PROGRAM 173	PHYSICAL PERFORMANCE TESTS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (04) 1. (f), means the information is located on Form 1, line (04) 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy of the claim package.)**
- (38) Enter the name, telephone number, and E-mail address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 700
 Sacramento, CA 95816**

PROGRAM 173	PHYSICAL PERFORMANCE TESTS CLAIM SUMMARY					FORM 1	
(01) Claimant			(02)		Fiscal Year 20__/20__		
Claim Statistics							
(03) Number of students tested in the fiscal year of claim							
Direct Costs		Object Accounts					
(04) Reimbursable Activities		(a)	(b)	(c)	(d)	(e)	(f)
		Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total
1. Acquisition of Supplies and Equipment							
2. Training							
3. Conducting the Physical Performance Tests							
4. Processing and Analyzing Score Data							
5. Response to Requests by CDE							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate					[Refer to claiming instructions]	%	
(07) Total Indirect Costs					[Line (05)(f) - line (05)(d) - \$ <input style="width: 50px;" type="text"/>] x line (06)		
(08) Total Direct and Indirect Costs					[Refer to claiming instructions]		
Cost Reduction							
(09) Less: Offsetting Revenues							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount					[Line (08) - {(line (09) + line (10))}]		

PROGRAM 173	PHYSICAL PERFORMANCE TESTS CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of students tested in the fiscal year of claim.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (1) through (5) in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Enter the indirect cost rate from the California Department of Education approved indirect cost rate for the year that funds expended.
- (07) From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(d), and any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (06).
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM 173		PHYSICAL PERFORMANCE TESTS ACTIVITY COST DETAIL					FORM 2		
(01) Claimant				(02)				Fiscal Year	
								20__ / 20__	
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.									
<input type="checkbox"/> 1. Acquisition of Supplies and Equipment <input type="checkbox"/> 4. Processing and Analyzing Score Data									
<input type="checkbox"/> 2. Training <input type="checkbox"/> 5. Response to requests by CDE									
<input type="checkbox"/> 3. Conducting the Physical Performance Tests									
(04) Description of Expenses				Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training		
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: __ of __									

PROGRAM 173	PHYSICAL PERFORMANCE TESTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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For Actual Cost Method Use Only.

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
	Employee Name and Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.